Exeter Church and medieval periodical reporting

Garry Favel

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
Available at: https://egrove.olemiss.edu/aah_notebook/vol16/iss2/14

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.
THE EXETER CHURCH AND MEDIEVAL 
PERIODICAL REPORTING 

by 
Garry Favel 

A translation of the accounting records of 
the Exeter Cathedral from the years 1279- 
1353 (Erskine, 1981), provides one with an 
elucidating description of this church’s 
organization and the extent of its fiduciary 
accountability.

The records include annual reports. An 
example is “The Account of Dom Robert de 
Asperton concerning the Network of the 
Church of the Blessed Peter of Exeter 
beginning from Sunday after the feast of St. 
Michael 1301 ending on Sunday after the 
feast of Michael 1302” (op. cit., p. 17). This 
report shows weekly expenses and quarterly 
totals. These periods represent an early 
example of quarterly reporting and are titled 
Michaelmas, Christmas, Easter, and 
Midsummer.

The notion of quarterly reporting is 
further strengthened by the evidence of 
quarterly “balance-day” transactions. In week 
fourteen of the midsummer term (1302-3) 
the same Robert recorded the cost of 
maintaining the horses for that period, such 
as “farriery of the horses for the whole term 
9d,... horse-shoes from our own iron for the 
term 14d... (and) wages of Roger the mason 
for this term 30s” (op. cit., p.28). Similar 
transactions appear at the end of each term or 
quarter.

No differentiation between current and 
capital expenditure is provided which is often 
a shortcoming of analysis of historical records 
(Marriner, 1980 and Lee, 1975). Nevertheless, detail of the data provides 
potential evidence that church representatives 
were expected to record and account for the 
treasury under their direct control.

A majority of the content of these 
accounts relates to expenditures in church 
construction, thus the physical fibre of such 
medieval buildings may be construed. In the 
Michaelmas term (1301-2), the same Robert 
records a payment of 2s 6d to three laborers 
“for making iron bars for the windows” 
(Erskine, p. 17), and in the fourth week of the 
midsummer term (1302-3) “wages of a smith 
for ironwork on the door of the choir 6s, 
(and)... iron for making the requirements of 
the high windows 7s 4d” (op. cit., p. 28).

The expenses per quarter are totalled and 
matched against yearly receipts. The receipts, 
no matter how small are detailed and provide 
one with an understanding of the funding of 
the institution’s building operations. At the 
end of a defined reporting period, there is a 
calculation of how much is owed and carried 
over in arrears. This amount appears as an 
opening balance at the head of Robert’s 
ensuing report (1303-4) as 82 6s 51/4d (op. 
cit., p. 29).

Through an analysis of the detail and 
timeliness of these reports, it is possible to 
ascertain the activities of agents of the Exeter 
Church from the late thirteenth to the mid 
fourteenth centuries. Though it is possible 
that such detail is a by-product of statutes 
pertaining to general Cathedral organization 
and stewardship, the extent of the precision 
and accountability exuded therein cannot be 
overlooked.

References 
Erskine, A. (ed.) (1981), The Accounts of the 
Fabric of the Exeter Cathedral, 1279-1353, 
Devonshire Press, Torquay. 
Statements as Source Material for 
Business Historians”, Business History, 
Statements: An Essay in Business 
History 1830-50”, in S. Marriner (ed.), 
Business and Businessmen: Studies in 
Business, Economics and Accounting History, 
Liverpool.